

FIRST REGULAR SESSION

HOUSE BILL NO. 135

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOSMER.

Pre-filed December 14, 2000, and 1000 copies ordered printed.

ANNE C. WALKER, Chief Clerk

0247L.011

AN ACT

To repeal sections 66.340 and 149.015, RSMo 2000, relating to local taxation of cigarettes and tobacco products, and to enact in lieu thereof two new sections relating to the same subject.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 66.340 and 149.015, RSMo 2000, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 66.340 and 149.015, to read as follows:

66.340. The county council or other legislative authority of any [first class] county **of the**
2 **first classification** having a **charter form of government and a** population of over six hundred
3 thousand inhabitants, **and any county of the first classification having a noncharter form of**
4 **government and a population of over two hundred five thousand inhabitants** is hereby
5 authorized to impose a tax on the sale of cigarettes made of tobacco or any substitute for tobacco
6 not to exceed two and one-half mills per cigarette sold in such county.

149.192. The general assembly hereby occupies and preempts the entire field of
2 legislation increasing the taxation of cigarettes and tobacco products to the complete exclusion
3 of any order, ordinance or regulation by any political subdivision of this state, **except as**
4 **otherwise provided in section 66.340, RSMo.** Any future orders, ordinances or regulations in
5 this field shall be null and void. No county, city, town, village, municipality, or other political
6 subdivision of this state shall adopt any order, ordinance or regulation increasing the tax levied
7 on cigarettes and tobacco products. The tax levied by any county, city, town, village,
8 municipality, or other political subdivision of this state shall not exceed the amount of tax levied
9 on September 30, 1993.

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.